



# The Gazette of Meghalaya

## EXTRAORDINARY

## PUBLISHED BY AUTHORITY

No. 254

Shillong, Tuesday, November 21, 2023

30<sup>th</sup> Kartika, 1945 (S. E.)

## PART-IIA

### GOVERNMENT OF MEGHALAYA

### EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

#### NOTIFICATION

The 26<sup>th</sup> October, 2023.

**No.ERTS(T)65/2017/Pt-III/Vol-I/642.** - In exercise of the powers conferred by Section 164 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely:—

1. **Short title and commencement.** — (1) These rules may be called the Meghalaya Goods and Services Tax (Fourth Amendment) Rules, 2023.  
(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.
2. In the Meghalaya Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), rule 28 shall be renumbered as sub-rule (1) and after the sub-rule as so renumbered, the following sub-rule shall be inserted, namely:-  
"(2) Notwithstanding anything contained in sub-rule (1), the value of supply of services by a supplier to a recipient who is a related person, by way of providing corporate guarantee to any banking company or financial institution on behalf of the said recipient, shall be deemed to be one per cent of the amount of such guarantee offered, or the actual consideration, whichever is higher.".
3. In the said rules, in rule 142, in sub-rule (3), for the words "proper officer shall issue an order", the words "proper officer shall issue an intimation" shall be substituted.
4. In the said rules, in rule 159, in sub-rule (2), after the words "Commissioner to that effect", the words "or on expiry of a period of one year from the date of issuance of order under sub-rule (1), whichever is earlier," shall be inserted.
5. In the said rules, in **FORM GST REG-01**, in PART-B, in serial number 2, after clause (xiv), the following clause shall be inserted, namely:-  
"(xiva) One Person Company".
6. In the said rules, for **FORM GST REG-08**, the following form shall be substituted, namely:-

"

**FORM GST REG-08***[See rule 12(3)]*

Reference No.

Date:

To

Name:

Address:

Application Reference No. (ARN)

**Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source**

This is in reference to the request raised vide letter/mail dated ..... for cancellation of registration under the Act due to the following reason, namely:-

- i.
- ii.

The undersigned is of opinion that the effective date of cancellation of registration is

<<DD/MM/YYYY>>

2. You are required to furnish pending returns immediately.
3. Kindly refer to the supportive document(s) attached for case specific details.
4. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

**OR****Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source**

This has reference to the show-cause notice issued dated .....

- o Whereas no reply to the show cause notice has been submitted,  
and whereas, the undersigned based on record available with this office is of the opinion that your registration is liable to be cancelled for the following reason(s) : or
- o Whereas reply to the show cause notice has been submitted vide letter dated \_\_\_\_\_,  
and whereas, the undersigned on examination of your reply to show cause notice and based on record available with this office is of the opinion that your registration is liable to be cancelled for the following reason(s) :- or
- o Whereas no reply to the show cause notice has been submitted and on day fixed for personal hearing, you did not appear in person or through authorized representative,  
and whereas, the undersigned based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s) : or
- o Whereas no reply to the show cause notice has been submitted, but you or authorised representative attended the personal hearing and made a written or verbal submission,  
and whereas, the undersigned on examination of your written or verbal submission made during personal hearing and based on record available with this office is of the opinion that your registration is liable to be cancelled for the following reason(s) : or
- o Whereas reply to the show cause notice has been submitted vide letter dated \_\_\_\_\_. But, you or authorised representative did not attend the personal hearing on scheduled or extended date, and whereas, the undersigned on examination of your reply to show cause notice and based on record available with this office is of the opinion that your registration is liable to be cancelled for the following reason (s) : or
- o Whereas reply to the show cause notice has been submitted vide letter dated \_\_\_\_\_ and you or authorised representative attended the personal hearing, made a written/oral submission during personal hearing. And whereas,

the undersigned has examined your reply to show cause notice as well as submissions made at the time of personal hearing and is of the opinion that your registration is liable to be cancelled for the following reason(s):

i.

ii.

The effective date of cancellation of registration is <<DD/MM/YYYY>>.

2. Kindly refer to the supportive document(s) attached for case specific details.
3. You are required to furnish pending returns immediately.
4. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

*Place:*

*Date:*

*Signature*

*Name of the Officer  
Designation  
Jurisdiction";*

7. In the said rules, in **FORM GSTR-8,-**

- (a) serial number 5 shall be omitted;
- (b) for serial number 7 and entries relating thereto, the following serial number and entries shall be substituted, namely:-

**"7. Interest, late fee payable and paid**

Description	Amount payable	Amount paid
1	2	3
<b>(I) Interest on account of TCS in respect of</b>		
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		
<b>(II) Late fee</b>		
(a) Central tax		
(b) State / UT tax		

"

(c) for serial number 9 and entries relating thereto, the, following serial number and entries shall be substituted, namely:-

**"9. Debit entries in cash ledger for TCS, interest and late fee payment [to be populated after filing of statement]**

Description	Tax	Interest	Late fee
1	2	3	4
(a) Integrated tax			
(b) Central Tax			
(c) State/UT Tax			

"

8. In the said rules, in **FORM GST PCT-01**, in PART-B, for serial number 4 and entries relating thereto, the following serial number 4 and entries shall be substituted, namely:-

“

4	<p>Enrolment sought:</p> <ul style="list-style-type: none"> <li>(1) Chartered Accountant</li> <li>(2) Company Secretary</li> <li>(3) Cost and Management Accountant</li> <li>(4) Graduate or Postgraduate or its equivalent degree in Law</li> <li>(5) Graduate or Postgraduate or its equivalent degree in Commerce</li> <li>(6) Graduate or Postgraduate or its equivalent degree in Banking including Higher Auditing</li> <li>(7) Graduate or Postgraduate or its equivalent degree in Business Administration</li> <li>(8) Graduate or Postgraduate or its equivalent degree in Business Management</li> <li>(9) Degree examination of any Foreign University recognized by any Indian University</li> <li>(10) Retired Government Officials</li> <li>(11) Sales Tax practitioner under existing law for a period of not less than five years</li> <li>(12) Tax return preparer under existing law for a period of not less than five years</li> <li>(13) Any other examination notified by Government</li> </ul>
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**Note:** Sr. No. (4) to (8) of the table should be from an Indian University established by any law for the time being in force.

9. In the said rules, in **FORM GST DRC-22**, after the last paragraph, the following paragraph shall be inserted, namely:-

"This order shall cease to have effect, on the date of issuance of order in FORM GST DRC-23 by the Commissioner, or on the expiry of a period of one year from the date of issuance of this order, whichever is earlier.".

**SIBHI CHAKRAVARTHY SADHU,**  
Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.



# The Gazette of Meghalaya

## EXTRAORDINARY

## PUBLISHED BY AUTHORITY

No. 255

Shillong, Tuesday, November 21, 2023

30<sup>th</sup> Kartika, 1945 (S. E.)

## PART-IIA

### GOVERNMENT OF MEGHALAYA

### EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

#### NOTIFICATION

The 19<sup>th</sup> October, 2023.

**No.ERTS(T)65/2017/Pt-III/Vol-I/643.** - In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section [5] of section 15, sub-section (1) of section 16 and section 148 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government, Excise, Registration, Taxation & Stamps Department of Meghalaya No.ERTS(T) 65/2017/11, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 98, dated the 05<sup>th</sup> July, 2017, namely:-

In the said notification, - (A) in the Table,

(i) against serial number 8, in column (3), in item (vi), after the condition in column (5) against the rate of 2.5 percent, the following condition shall be inserted, namely: -

"Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: 'A' engages 'B' for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. 'B', for supplying the said service, hires a motor cab with operator from 'C' for Rs. 800. 'C' charges 'B' central tax at the rate of 6% (Rs. 48). If 'B' charges 'A' central tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by 'C' only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.";

(ii) against serial number 10, in column (3), in item (i), after the condition in column (5) against the rate of 2.5 percent, the following condition shall be inserted, namely:-

"Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: 'A' engages 'B' for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. 'B', for supplying the said service, hires a motor cab with operator from 'C' for Rs. 800. 'C' charges 'B' central tax at the rate of 6% (Rs. 48). If 'B'

charges 'A' central tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by 'C' only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.";

(iii) against serial number 34, -

(a) in column (3), in item (iv), for the words "totalisator or a license to", the words "licensing a" shall be substituted;

(b) in column (3), item (v) and the entries relating thereto shall be omitted;

(B) in the Annexure: Scheme of Classification of Services, -

(i) serial number 696 and the entries relating thereto shall be omitted;

(ii) serial number 698 and the entries relating thereto shall be omitted.

2. This notification shall come into force with effect from the 20<sup>th</sup> day of October, 2023.

**SIBHI CHAKRAVARTHY SADHU,**  
Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.



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## EXTRAORDINARY

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## PART-IIA

### GOVERNMENT OF MEGHALAYA

### EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

#### NOTIFICATION

The 19<sup>th</sup> October, 2023.

**No.ERTS(T)65/2017/Pt-III/Vol-I/644.** - In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the notification, Excise, Registration, Taxation & Stamps Department of Meghalaya No.ERTS(T) 65/2017/12, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 99 dated the 5th July, 2017, namely:—

In the said notification, in the Table, -

(1) after serial number 3A and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"3B	Chapter 99	Services provided to a Governmental Authority by way of— (a) water supply; (b) public health; (c) sanitation conservancy; (d) solid waste management; and (e) slum improvement and upgradation.	Nil	Nil";

- (2) against serial number 6, in column (3), in item (a), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;
- (3) against serial number 7, in column (3), in the Explanation, in item (a), in sub-item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

- (4) against serial number 8, in column (3) in the proviso, in item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;
  - (5) against serial number 9, in column (3), in the first proviso, in item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;
2. This notification shall come into force with effect from the 20<sup>th</sup> day of October, 2023.

**SIBHI CHAKRAVARTHY SADHU,**  
Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.



# The Gazette of Meghalaya

## EXTRAORDINARY

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## PART-IIA

### GOVERNMENT OF MEGHALAYA

### EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

#### NOTIFICATION

The 19<sup>th</sup> October, 2023.

**No.ERTS(T)65/2017/Pt-III/Vol-I/645.** - In exercise of the powers conferred by sub-section (3) of section 9 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Excise, Registration, Taxation & Stamps Department of Meghalaya No.ERTS(T) 65/2017/13, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, Section 3, Subsection (i), *vide* number 100, dated the 5<sup>th</sup> July, 2017, namely:

In the said notification, in the Table, -

- (i) against serial number 5, in column (2), in item (2), in sub-item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;
  - (ii) against serial number 5A, in column (2), after the words "Services supplied by the Central Government", the words and brackets "[excluding the Ministry of Railways (Indian Railways)]" shall be inserted.
2. This notification shall come into force with effect from the 20<sup>th</sup> day of October, 2023.

**SIBHI CHAKRAVARTHY SADHU,**  
Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.



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## EXTRAORDINARY

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## PART-IIA

### GOVERNMENT OF MEGHALAYA

### EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

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#### NOTIFICATION

The 19<sup>th</sup> October, 2023.

**No.ERTS(T)65/2017/Pt-III/Vol-I/646.** - In exercise of the powers conferred by sub-section (3) of section 54 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation & Stamps Department of Meghalaya No.ERTS(T) 65/2017/15, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, Section 3, Sub-section (i), *vide* number 102, dated the 5<sup>th</sup> July, 2017, namely:-

In the said notification, in opening paragraph , for the words, brackets, letters and figures "specified in sub-item (b) of item 5 of Schedule II of the Meghalaya Goods and Services Tax Act", the words, "of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate , where required , by the competent authority or after its first occupation, whichever is earlier", shall be substituted.

2. This notification shall come into force with effect from the 20<sup>th</sup> October, 2023.

**SIBHI CHAKRAVARTHY SADHU,**  
Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.



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## PART-IIA

### GOVERNMENT OF MEGHALAYA

### EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

#### NOTIFICATION

The 19<sup>th</sup> October, 2023.

**No.ERTS(T)65/2017/Pt-III/Vol-I/647.** - In exercise of the powers conferred by sub-section (5) of section 9 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation & Stamps Department of Meghalaya No.ERTS(T) 65/2017/17, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 104, dated the 5<sup>th</sup> July, 2017, namely:

In the said notification,

- (i) in clause (i), for the words "omnibus or any other motor vehicle", the words "or any other motor vehicle except omnibus" shall be substituted;
  - (ii) after clause (i), the following clause shall be inserted, namely:-  
"(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.";
  - (iii) in the Explanation, after item (c), the following item shall be inserted, namely, "(d) "Company" has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013 (18 of 2013).".
2. This notification shall come into force with effect from the 20<sup>th</sup> day of October, 2023.

**SIBHI CHAKRAVARTHY SADHU,**  
Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.



# The Gazette of Meghalaya

## EXTRAORDINARY

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## PART-IIA

### GOVERNMENT OF MEGHALAYA

### EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

#### NOTIFICATION

The 19<sup>th</sup> October, 2023.

**No.ERTS(T)65/2017/Pt-III/Vol-I/648.** - In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation & Stamps Department of Meghalaya No.ERTS(T) 65/2017/1, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, Section 3, Sub-section (i), *vide* number 88, dated the 5<sup>th</sup> July, 2017, namely:

In the said notification, -

(A) in Schedule I - 2.5%, -

(i) after Sl. No. 92 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely:

(1)	(2)	(3)
"92A.	1703	Molasses";

(ii) after Sl. No. 96 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely:

(1)	(2)	(3)
"96A.	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled";

(B) in Schedule III - 9%,

(i) against Sl. No. 13, in column (3), for the words and figures "of heading 1905", the words and Figures "of heading 1905; food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled" shall be substituted;

(ii) after Sl. No. 25 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"25A.	2207	Spirits for industrial use";
	10	
	12	

(C) in Schedule IV - 14%, Sl. No. 1 and the entries relating thereto shall be omitted.

2. This notification shall come into force with effect from the 20<sup>th</sup> day of October, 2023.

**SIBHI CHAKRAVARTHY SADHU,**  
Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.



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## PART-IIA

### GOVERNMENT OF MEGHALAYA

### EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

#### NOTIFICATION

The 19<sup>th</sup> October, 2023.

**No.ERTS(T)65/2017/Pt-III/Vol-I/649.** - In exercise of the powers conferred by subsection (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the State Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation & Stamps Department of Meghalaya No.ERTS(T) 65/2017/02, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 89, dated the 5<sup>th</sup> July, 2017, namely:

In the said notification, in the Schedule, after Sl. No. 94 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"94A.	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, other than pre-packaged and labelled".

2. This notification shall come into force with effect from the 20<sup>th</sup> day of October, 2023.

**SIBHI CHAKRAVARTHY SADHU,**  
Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.



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## PART-IIA

### GOVERNMENT OF MEGHALAYA

### EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

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#### NOTIFICATION

The 19<sup>th</sup> October, 2023.

**No.ERTS(T)65/2017/Pt-III/Vol-I/650.** - In exercise of the powers conferred by sub-section (3) of section 9 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation & Stamps Department of Meghalaya No.ERTS(T) 65/2017/04, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 91, dated the 5<sup>th</sup> July, 2017, namely: -

In the said notification, in the Table, against Sl. No. 6, in column 4, for the entry, the following entry may be substituted, namely: -

"Central Government [excluding Ministry of Railways (Indian Railways)], State Government, Union Territory or a local authority."

2. This notification shall come into force with effect from the 20<sup>th</sup> day of October, 2023.

**SIBHI CHAKRAVARTHY SADHU,**  
Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.



# The Gazette of Meghalaya

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## PART-IIA

### GOVERNMENT OF MEGHALAYA

### EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

#### NOTIFICATION

The 19<sup>th</sup> October, 2023.

**No.ERTS(T)65/2017/Pt-III/Vol-I/651.** - In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation & Stamps Department of Meghalaya No.ERTS(T) 65/2017/05, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 92, dated the 5<sup>th</sup> July, 2017, namely:-

In the said notification, in the TABLE, after Sl. No. 6A and the entries relating thereto, following Sl. No. and the entries shall be inserted, namely:-

(1)	(2)	(3)
"6AA	5605	Imitation zari thread or yarn made out of Metallised polyester film /plastic film; Explanation: This entry shall apply for refund of input tax credit only on polyester film /plastic film";

2. This notification shall come into force with effect from the 20<sup>th</sup> day of October, 2023.

**SIBHI CHAKRAVARTHY SADHU,**  
Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.



# The Gazette of Meghalaya

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## PART-IIA

### GOVERNMENT OF MEGHALAYA

### EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

#### NOTIFICATION

The 2<sup>nd</sup> November, 2023.

**No.ERTS(T)65/2017/Pt-III/Vol-I/652.** - In exercise of the powers conferred by section 148 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Council, hereby notifies taxable persons who could not file an appeal against the order passed by the proper officer on or before the 31<sup>st</sup> day of March, 2023 under section 73 or 74 of the said Act (hereinafter referred to as the said order), within the time period specified in sub-section (1) of section 107 *read with* sub-section (4) of section 107 of the said Act, and the taxable persons whose appeal against the said order was rejected solely on the grounds that the said appeal was not filed within the time period specified in section 107, as the class of persons (hereinafter referred to as the said person) who shall follow the following special procedure for filing appeals in such cases:

2. The said person shall file an appeal against the said order in **FORM GST APL-01** in accordance with subsection (1) of Section 107 of the said Act, on or before 31<sup>st</sup> day of January, 2024:

**Provided** that an appeal against the said order filed in accordance with the provisions of section 107 of the said Act, and pending before the Appellate Authority before the issuance of this notification, shall be deemed to have been filed in accordance with this notification, if it fulfills the condition specified at para 3 below.

3. No appeal shall be filed under this notification, unless the appellant has paid -
  - (a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and
  - (b) a sum equal to twelve and a half per cent, of the remaining amount of tax in dispute arising from the said order, subject to a maximum of twenty-five crore rupees, in relation to which the appeal has been filed, out of which at least twenty percent should have been paid by debiting from the Electronic Cash Ledger.
4. No refund shall be granted on account of this notification till the disposal of the appeal, in respect of any amount paid by the appellant, either on their own or on the directions of any authority (or) court, in excess of the amount

specified in para 3 of this notification before the issuance of this notification, for filing an appeal under subsection (1) of Section 107 of the said Act.

5. No appeal under this notification shall be admissible in respect of a demand not involving tax.
6. The provisions of Chapter XIII of the Meghalaya Goods and Service Tax Rules, 2017 (12 of 2017), shall *mutatis mutandis*, apply to an appeal filed under this notification.

**SIBHI CHAKRAVARTHY SADHU,**  
Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.



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## EXTRAORDINARY

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### PART-I

#### GOVERNMENT OF MEGHALAYA

#### EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

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##### NOTIFICATION

The 17<sup>th</sup> November, 2023.

**No.ERTS(T) 40/09/Pt/122.** - In partial modification of this Department's Notification No.ERTS(T) 40/09/Pt/121, dated 1<sup>st</sup> November, 2023 Shri Justine Dkhar, Vice-Chairman, MCRM will be entitled to the perks and facilities under Category 'A' as per Finance Department's O.M. No.FEM 44/2003/Pt/II/264, dated 17<sup>th</sup> August, 2023 with immediate effect and until further orders.

This issues with the concurrence of Finance (AF) Department *vide* I/D No.FM 1325/23, dated 19<sup>th</sup> October, 2023.

This cancels this Department's earlier Notification issued *vide* No.ERTS(T) 40/09/Pt/121, dated 1<sup>st</sup> November, 2023.

**SANJAY GOYAL,**  
Commissioner & Secretary to the Govt. of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.